

**REVENUE COLLECTIONS**  
**DECEMBER, 2006, AND 5 MONTHS YEAR-TO-DATE**

**December Collections:**

	<b>Budgeted Accrual Estimate</b>	<b>Actual</b>	<b>Difference</b>
General Fund	\$667,969,000	\$782,070,000	\$114,101,000
Highway Fund	49,917,000	48,969,000	(948,000)
Sinking Fund	25,707,000	25,633,000	(74,000)
City & County Fund	59,927,000	60,601,000	674,000
Earmarked Fund	2,460,000	2,464,000	4,000
<b>Total</b>	<b>\$805,980,000</b>	<b>\$919,737,000</b>	<b>\$113,757,000</b>

**Year-To-Date Collections:**

	<b>Budgeted Accrual Estimate</b>	<b>Actual</b>	<b>Difference</b>
General Fund	\$3,417,023,000	\$3,467,200,000	\$50,177,000
Highway Fund	261,336,000	262,361,000	1,025,000
Sinking Fund	129,266,000	128,743,000	(523,000)
City & County Fund	299,949,000	299,425,000	(524,000)
Earmarked Fund	13,007,000	13,056,000	49,000
<b>Total</b>	<b>\$4,120,581,000</b>	<b>\$4,170,785,000</b>	<b>\$50,204,000</b>

Table 1  
Tennessee Department of Revenue  
Comparative Statement of Collected Revenues

Class of Tax	December			
	2005	2006	Change	Percent
Franchise & Excise	\$136,001,000	\$220,397,000	\$84,396,000	62.06%
Income	3,516,000	3,589,000	73,000	2.08%
Inheritance & Estate	3,343,000	7,599,000	4,256,000	127.31%
Gasoline	48,580,000	54,000,000	5,420,000	11.16%
Petroleum Special	5,243,000	5,632,000	389,000	7.42%
Tobacco	9,561,000	10,715,000	1,154,000	12.07%
Beer	1,392,000	1,296,000	-96,000	-6.90%
Motor Vehicle Registration	14,921,000	15,605,000	684,000	4.58%
Motor Vehicle Title	798,000	790,000	-8,000	-1.00%
Mixed Drink	3,832,000	4,263,000	431,000	11.25%
Business	1,439,000	1,305,000	-134,000	-9.31%
Privilege	21,109,000	20,847,000	-262,000	-1.24%
Gross Receipts	(104,000)	120,000	224,000	215.38%
TVA - In Lieu of Tax Payments	18,344,000	21,114,000	2,770,000	15.10%
Alcoholic Beverage	3,647,000	3,785,000	138,000	3.78%
Sales and Use	523,271,000	537,361,000	14,090,000	2.69%
Motor Vehicle Fuel	15,561,000	11,005,000	-4,556,000	-29.28%
Severance	163,000	126,000	-37,000	-22.70%
Coin-operated Amusement	7,000	17,000	10,000	142.86%
Unauthorized Substance	130,000	171,000	41,000	31.54%
<b>Total</b>	<b>\$810,754,000</b>	<b>\$919,737,000</b>	<b>\$108,983,000</b>	<b>13.44%</b>

Table 2  
Tennessee Department of Revenue  
Comparative Statement of Collected Revenues

Class of Tax	August - December			
	2005-2006	2006-2007	Change	Percent
Franchise & Excise	\$476,458,000	\$563,831,000	\$87,373,000	18.34%
Income	10,895,000	11,477,000	582,000	5.34%
Inheritance & Estate	35,998,000	48,698,000	12,700,000	35.28%
Gasoline	257,499,000	255,144,000	-2,355,000	-0.91%
Petroleum Special	27,410,000	27,341,000	-69,000	-0.25%
Tobacco	52,478,000	52,829,000	351,000	0.67%
Beer	7,574,000	7,623,000	49,000	0.65%
Motor Vehicle Registration	87,417,000	92,857,000	5,440,000	6.22%
Motor Vehicle Title	4,499,000	4,514,000	15,000	0.33%
Mixed Drink	19,428,000	21,357,000	1,929,000	9.93%
Business	7,207,000	8,056,000	849,000	11.78%
Privilege	116,425,000	120,447,000	4,022,000	3.45%
Gross Receipts	12,847,000	14,250,000	1,403,000	10.92%
TVA - In Lieu of Tax Payments	91,610,000	99,676,000	8,066,000	8.80%
Alcoholic Beverage	15,945,000	16,517,000	572,000	3.59%
Sales and Use	2,641,107,000	2,749,250,000	108,143,000	4.09%
Motor Vehicle Fuel	78,212,000	75,509,000	-2,703,000	-3.46%
Severance	778,000	575,000	-203,000	-26.09%
Coin-operated Amusement	61,000	85,000	24,000	39.34%
Unauthorized Substance	334,000	749,000	415,000	124.25%
<b>Total</b>	<b>\$3,944,182,000</b>	<b>\$4,170,785,000</b>	<b>\$226,603,000</b>	<b>5.75%</b>

**Table 3**  
**August - December Revenue Overcollections/(Undercollections)**  
**Budgeted Estimate**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Sales Tax	\$ (67,200,000)	\$ (3,200,000)	\$ (70,400,000)
Income Tax	700,000	400,000	1,100,000
Inheritance Tax	17,100,000	0	17,100,000
Privilege Tax	4,800,000	0	4,800,000
Business Tax	1,200,000	0	1,200,000
TVA	3,000,000	2,100,000	5,100,000
Gross Receipts	800,000	0	800,000
Gasoline & Motor Fuel Taxes	(200,000)	(3,500,000)	(3,700,000)
Motor Vehicle Registration	600,000	3,700,000	4,300,000
Other Taxes	<u>2,100,000</u>	<u>500,000</u>	<u>2,600,000</u>
<b>Sub-Total</b>	<b><u>\$ (37,100,000)</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ (37,100,000)</u></b>
F & E Taxes	<u>87,300,000</u>	<u>0</u>	<u>87,300,000</u>
<b>Total</b>	<b><u><u>\$ 50,200,000</u></u></b>	<b><u><u>\$ 0</u></u></b>	<b><u><u>\$ 50,200,000</u></u></b>